

we still have a chance because of this or that. I have also been at the White House with him when the Red Sox came to town with their World Series trophy.

More importantly, Tim is a true professional, and one of the most honest people I've known. If it is bad news, he will give you the bad news, but he is so nice, it is almost acceptable. I can always go to him because he will keep confidences if we ask him to. He understands the Senate, every single aspect of the Senate, as well as anybody I have ever worked with and I have been here 42 years. He is a person that everyone who works for the Senate should model themselves after. He works very well with his Republican counterparts, and has the respect of all Senators.

I don't want to embarrass Tim, but as the Dean of the Senate, the one who has served here the longest, I think it is safe for me to say that I know of no one finer. He is a wonderful person, and I commend him. I commend the sacrifices that Alicia and Ben have made, because there are some nights we are here very late. I know what it is like to miss a child's game, play or school event. Tim has had to do that. I would like to address this part to Alicia and to Ben. Ben, you should be extraordinarily proud of your father and Alicia, I know you love, respect and are proud of your husband.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Madam President, before he leaves the floor, I note the very fine statement of the dean of the Senate Democrats, and I would just like to say that I want to ascribe to Senator LEAHY's views and also be a charter member of the "Tim Mitchell caucus." What a great name to give his public service. I thank you, Senator LEAHY.

UNANIMOUS CONSENT REQUEST— S. 2979

Mr. WYDEN. Madam President and colleagues, I come to the Senate floor today to discuss S. 2979, the Presidential Tax Transparency Act. I am very pleased to see that my colleague on the Finance Committee who is such a valuable Member, Senator CARDIN, is here as well.

In America, nobody forces you to run for President. You volunteer to run for President, and this year we have had a bumper crop of volunteers. Since Watergate, there has been a bipartisan tradition honored by all candidates that they would release their tax returns. Every Democrat, every Republican, every liberal, every conservative has subscribed to honoring this particular tradition. Why is it so important? Tax returns say so much about a candidate for the world's most demanding job. Rather than the spin and deception that counts as messaging in a Presidential campaign, the tax returns are legally required to be an account-

ing in black and white of a candidate's honesty, integrity, and their personal priorities.

A return can show whether a nominee has intimate connections to powerful interests in foreign governments whose priorities run contrary to the interests of typical Americans. A return highlights important questions about integrity. Are you the person giving to charity or, as some have wondered, are you converting another donor's gift into your own? Are you using charities for personal gain?

A return shows if you pay any taxes at all or if you use the complexity of this Byzantine Tax Code to hide your income while working Americans have their taxes taken out of their paycheck.

Today—and I made it clear I am going to shortly try to get support for the Presidential Tax Transparency Act. Today honest taxpayers who dot every "i" and cross every "t" are faced with a major Presidential candidate who refuses to show even one single page of his tax return. This flouting of a tradition honored by every candidate since Watergate is just too dangerous to ignore.

So shortly I will ask unanimous consent that the Senate pass S. 2979, the Presidential Tax Transparency Act. It is a straightforward proposal. It says within just over 2 weeks of becoming a nominee, at a party convention nominees are required to release at least 3 years of tax returns. If they refuse, the Treasury Secretary provides the returns to the Federal Election Commission and they are put online automatically.

Since I introduced this bill in the spring, I was asked again and again what was behind my thinking. I remember talking to Senator CARDIN, my colleague on the Finance Committee, about it. I said at home, through town meetings, and to colleagues here: Oh, how I wish this bill was not necessary. I think certainly millions of Americans say: Hey, there are lots of laws already. Why do we need more laws? I think we all could feel very proud of this 40-year, bipartisan voluntary tradition that all the candidates have honored. I have waited to bring this bill up in front of the Senate, until it was clear the tradition would not be honored this year.

I believe it is time for the United States Senate to act on S. 2979, the Presidential Tax Transparency Act, to protect honesty, accountability, and transparency in our Presidential election process.

Madam President, I ask unanimous consent that the Committee on Rules and Administration be discharged from further consideration of S. 2979; that the Senate proceed to its immediate consideration; that the bill be read a third time and passed, and the motion to reconsider be considered made and laid upon the table with no intervening action or debate.

The PRESIDING OFFICER. Is there objection?

The majority whip.

Mr. CORNYN. Madam President, reserving the right to object—if my friend from Oregon wants to discuss transparency and bring the Presidential election to the floor of the U.S. Senate, I think the person we should start with is the former Secretary of State. She has had, to put it charitably, innumerable challenges on the topic of transparency.

Let's just look at one. All we need to do is look at the way she exposed some of our Nation's most highly classified information by setting up a private email server in her home. The ensuing investigation produced nothing but stonewalling, obfuscation, and misleading statements she made to the American public.

When FBI Director James Comey announced the agency was closing the investigation, his statements made clear that Hillary Clinton had not been telling the truth. She did send and she did receive classified information, again, at some of the various highest levels. Director Comey said she and her staff who aided and abetted her were "extremely careless in their handling of this highly sensitive information."

In response, I have introduced legislation with the junior Senator from Colorado, Senator GARDNER, to help hold her and her staff accountable. The bill is called the Trust Act and it would revoke the security clearance of any person found to have been extremely careless in the handling of classified information, and it would keep them from receiving a security clearance in the future. It would also clarify that when someone has been found by investigators to have been extremely careless in handling classified information, that is tantamount to gross negligence.

So I would ask the Senator from Oregon to modify his request so S. 2979 and S. 3135 be discharged from their respective committees and the Senate proceed to their immediate consideration. I would ask unanimous consent that the bills be read a third time and passed and that the motions to reconsider be considered made and laid upon the table.

The PRESIDING OFFICER. Will the Senator so modify his request?

Mr. WYDEN. Reserving the right to object—

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Thank you, Madam President.

First of all, it is with great disappointment and regret that I note that Senate Republicans are willing to throw aside a 40-year tradition of honesty and openness in our Presidential elections by blocking the Presidential Tax Transparency Act.

With respect to their own proposal, I want to be clear on this point. The bill that I have authored, S. 2979, the Presidential Tax Transparency Act, affects all the candidates for President in an attempt to preserve the tradition of openness and accountability that is no

longer being honored. The proposal offered by my colleague from Texas, on behalf of Senate Republicans, responds with a bill targeted at one candidate, a proposal that all our true national security experts have said would harm America's security. The briefing of our Presidential candidates is not just for their benefit, it is for the benefit of the American people so we have a smooth, democratic transition of power without risk to our national security.

This attempt to hide the violation of a tradition of openness and accountability behind a political witch hunt ought to tell Americans all they need to know about Senate Republicans at this point. For that reason, I object.

The PRESIDING OFFICER. Objection is heard.

Is there objection to the original request?

Mr. CORNYN. Madam President, I object.

The PRESIDING OFFICER. Objection is heard.

The Senator from Maryland.

Mr. CARDIN. Madam President, I join with Senator WYDEN in my deep disappointment that the Republicans have objected to the continuation of a policy that has voluntarily been done for 40 years; that is, those who are running for President of the United States release their tax returns. I want to underscore a couple of points that were made by Senator WYDEN. I thank him very much for his leadership on this issue.

I just came from a hearing at the Senate Foreign Relations Committee—where I have the privilege of being the ranking Democrat—on Afghanistan. A large part of that hearing dealt with transparency, good governance, corruption, and anti-corruption. That is a key fundamental for Afghans' success. This morning I also had a chance to meet with the new leader of Burma. She has tremendous challenges in that emerging country. Transparency and anti-corruption are critically important to the success of that democracy.

When the United States stands internationally for good governance, anti-corruption, and transparency, we first have to deal with our issues at home. It is hard for us to demand transparency globally when we ourselves fall victim to the failure to make information available to the public that they desperately need. Let me tell you why that is important. This is not theoretical. The Panama Papers indicate that heads of state—current heads of state and former heads of state—have used ways to avoid public disclosure of the gains of their office, the connections they have had.

There is a reason why for 40 years we have seen the release of tax returns by those running for President. Before they vote, the public has a right to know about the potential conflicts that individual brings to the Office of the Presidency, the highest office in the land.

Senator WYDEN pointed out accurately that that tax return could very

well show international contacts, international business, and offshore activity that the public has a right to have debated during the course of the campaign. It may show a Presidential candidate's use of the provisions within our Tax Code to pay a different tax rate or no taxes at all. The public has a right to know that before they cast their vote so they can ask questions about that. The tax return may show that certain statements made in regard to the use of charities are either appropriate or not appropriate. They have the right to debate that before they cast their vote.

Senator WYDEN's bill carries out current practice. I don't think anyone thought 6 months ago that someone would step forward to run for the Presidency of the United States and accept the nomination of a major political party without disclosing their tax returns. I don't think any of us thought that was at issue.

Senator WYDEN has been very patient with this bill. We have given all the Presidential candidates that opportunity. Secretary Clinton has disclosed her tax returns. Secretary Clinton has made available her emails through appropriate channels. That has been done. That transparency has been made. But there is a person running on the Republican side who has refused to disclose his tax returns. That is wrong. That denies the American people the transparency they need to judge the candidates and to engage in political discourse during the campaign, which is critically important to their decision as to who the next President of the United States should be.

I am extremely disappointed that there has been an objection to Senator WYDEN's request that we require those who want to be President of the United States—the highest office in this land, the highest office in the free world—to disclose their tax returns.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Ms. WARREN. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

PRESIDENTIAL TAX TRANSPARENCY ACT

Ms. WARREN. Madam President, I am on the floor today to talk about the Presidential Tax Transparency Act. It is a simple proposal that would require every Presidential candidate of a major party to release their tax returns. Hillary Clinton has already done it. In fact, every single general election candidate in the past nine elections has done it.

I will be honest. This is not the kind of legislation that I thought Congress would ever need to pass, but, like a lot

of people, I never thought that someone like Donald Trump would be the nominee of a major political party. Donald Trump makes a big show, strutting around, pretending to be tough, but he is too chicken to show his tax returns to the American people. He has had a million excuses, but we all know why Donald Trump isn't releasing his taxes. He is hiding something.

For a long time I wasn't sure what he was hiding. But thanks to the tireless work of journalists and experts, we at least have some clues about what he is hiding. We don't know everything, but slowly some of his secrets are starting to leak to the public, and they are not pretty.

Let's start with the tax scams that we know about. Here are just three of them.

The first scam is claiming tax credits for homeowners who make less than \$500,000 a year. He wasn't eligible, so he lied—nothing fancy. Eventually, the press caught wind of it, and Trump paid up. And if he hadn't been caught, he would still be lying about it today.

Here is another Trump tax scam. Scoop up hundreds of millions of dollars in real estate developer subsidies, then skip out on paying any income taxes. In 1978, 1979, 1991, and 1993, Trump paid zero dollars in income taxes—zero, and that is not a comprehensive list of his zero-tax years. It is just the years when, for one reason or another, his tax returns were public.

Here is the third Trump tax scam. In this campaign, Trump claims the charitable deduction when he gives money to his own foundation, and then he uses that foundation for personal expenses and campaign fundraising.

That is just the stuff we know about. So how bad are the things we don't know about? The American people should see Donald Trump's tax returns so they can decide for themselves if his shameful and, in some cases, illegal behavior disqualifies him from being President.

The tax scams are awful, but they are a sideshow compared to what else is probably tucked away in his tax returns. Those tax returns would show his personal deals with foreign governments, arrangements that could put him in direct conflict with American interests.

We already know about some of Trump's foreign dealings. We know he has gotten Russian oligarchs with close ties to Vladimir Putin to fund his businesses. Is he still doing that?

We know he has financial ties to political dynasties in Turkey. We know he is wrapped up in aggressive pipeline plans in North and East India.

The list of countries where Trump has financial conflicts is staggering: South Korea, India, Turkey, Libya, Russia, Ukraine, United Arab Emirates.

Remember the Libyan dictator Qadhafi. Back in 2009, Trump was set to lease his own estate to the dictator,